



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

August 28, 1995

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774

OR95-876

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 34358.

The Comptroller of Public Accounts (the "comptroller") received a request for a copy of the computerized random sampling program currently used by its auditors when performing limited sales, use and excise tax audits. Computer programs are not "information" subject to the Open Records Act. See Open Records Decision No. 581 (1990). Accordingly, the comptroller need not release the requested computer program.

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in cursive script, reading "Kay Guajardo", is written over the typed name.

Kay Guajardo
Assistant Attorney General
Open Government Section

KHG/rho

Ref.: ID# 34358

Enclosure: Diskette

cc: Mr. Eric L. Stein
5953 Williamstown Road
Dallas, Texas 75230
(w/o enclosure)